## **REMARKS**

Claims 1, 2, 5, 7 to 10, 13, 15 to 19, 21 to 28, and 30 to 42, and 44 to 46 are pending in the subject patent application. Claims 23 to 26 and 46 are withdrawn from consideration, leaving Claims 1, 2, 5, 7 to 10, 13, 15 to 19, 21, 22, 27, 28, and 30 to 42, 44 and 45 under examination.

Claims 1, 2, 5 and 7 stand rejected under 35 USC 102 as being anticipated by <u>Robinson</u> (US 4,319,115). Claims 19, 21, 27, 28, 30 to 33, 44 and 45 stand rejected under 35 USC 103(a) as being unpatentable over Robinson in view of <u>Livingston</u> (US 5,345,621). The Examiner also states that Claims 13, 15 to 18, and 22 are allowed.

The Examiner objects to Claim 8 only for being dependent on a rejected base claim (Claim 1). Therefore, the Applicant has cancelled dependent Claim 8, without prejudice, and has incorporated the subject matter thereof into independent Claim 1. Since dependent Claim 9 depended from cancelled Claim 8, Claim 9 has been amended to depend directly from independent Claim 1. Therefore, Applicant submits that Claims 1, 2, 5, 7, 9 and 10 are allowable.

The Applicant has cancelled Claims 19, 21, 23 to 26, and 46 without prejudice.

The Examiner objects to Claim 34 only for being dependent on a rejected base claim (Claim 27). Since Claim 34 depends directly from Claim 32, which in turn depends from Claim 30, which in turn depends from Claim 27, the Applicant has cancelled dependent Claims 30, 32 and 34, without prejudice, and has incorporated the subject matter thereof into independent Claim 27. Dependent Claim 28 has been amended to correct an obvious typographical error. Since dependent Claims 31, 33 and 35 respectively depended from cancelled Claims 30, 32 and 34, Claims 31, 33 and 35 have been amended to all depend from independent Claim 27. As amended, the definition of spa kit recited in independent Claim 27 corresponds with the definition of the spa shell of allowed independent Claim 16. Therefore, Applicant submits that Claims 27, 28, 31, 33, 35 to 42, 44, and 45 are allowable.

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In view of the foregoing amendments, the Applicant submits that the subject patent application is in condition for allowance.

Respectfully submitted,

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